

LEGISLATURE OF NEBRASKA
NINETY-SIXTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1230

Introduced by Coordsen, 32

Read first time January 12, 2000

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections
2 13-324 and 77-27,144, Reissue Revised Statutes of
3 Nebraska; to provide for allocation of certain local
4 sales tax revenue; to provide an operative date; and to
5 repeal the original sections.
6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 13-324, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 13-324. (1) The Tax Commissioner shall administer all
4 sales and use taxes adopted under section 13-319. The Tax
5 Commissioner may prescribe forms and adopt and promulgate
6 reasonable rules and regulations in conformity with the Nebraska
7 Revenue Act of 1967, as amended, for the making of returns and for
8 the ascertainment, assessment, and collection of taxes. The county
9 shall furnish a certified copy of the adopting or repealing
10 resolution to the Tax Commissioner in accordance with such rules
11 and regulations. The tax shall begin the first day of the next
12 calendar quarter following receipt by the Tax Commissioner of the
13 certified copy of the adopted resolution if the certified copy of
14 the adopted resolution is received sixty days prior to the start of
15 the next calendar quarter.

16 (2) For resolutions containing a termination date, the
17 termination date is the first day of a calendar quarter. The
18 county shall furnish a certified statement to the Tax Commissioner
19 no more than one hundred twenty days and at least sixty days before
20 the termination date that the termination date stated in the
21 resolution is still valid. If the certified statement is not
22 furnished within the prescribed time, the tax shall remain in
23 effect, and the Tax Commissioner shall continue to collect the tax
24 until the first day of the calendar quarter which is at least sixty
25 days after receipt of the certified statement notwithstanding the
26 termination date stated in the resolution.

27 (3) The Tax Commissioner shall collect the sales and use
28 tax concurrently with collection of a state tax in the same manner

1 as the state tax is collected. The Tax Commissioner shall remit
2 monthly the proceeds of the tax except for that portion of the
3 proceeds that are attributable to sales or use tax on motor
4 vehicles to the counties imposing the tax, after deducting the
5 amount of refunds made and three percent of the remainder as an
6 administrative fee necessary to defray the cost of collecting the
7 tax and the expenses incident thereto. The portion of the proceeds
8 that are attributable to sales or use tax on motor vehicles shall
9 be deposited in the Highway Allocation Fund, after deducting the
10 amount of refunds made and three percent of the remainder as an
11 administrative fee. The Tax Commissioner shall keep full and
12 accurate records of all money received and distributed. All
13 receipts from the three-percent administrative fee shall be
14 deposited in the state General Fund.

15 (4) Upon any claim of illegal assessment and collection,
16 the taxpayer has the same remedies provided for claims of illegal
17 assessment and collection of the state tax. It is the intention of
18 the Legislature that the provisions of law which apply to the
19 recovery of state taxes illegally assessed and collected apply to
20 the recovery of sales and use taxes illegally assessed and
21 collected under section 13-319.

22 Sec. 2. Section 77-27,144, Reissue Revised Statutes of
23 Nebraska, is amended to read:

24 77-27,144. The Tax Commissioner shall collect the tax
25 imposed by any incorporated municipality concurrently with
26 collection of a state tax in the same manner as the state tax is
27 collected. The Tax Commissioner shall remit monthly the proceeds
28 of the tax except for that portion of the proceeds that are

1 attributable to sales or use tax on motor vehicles to the
2 incorporated municipalities levying the tax, after deducting the
3 amount of refunds made and three percent of the remainder to be
4 credited to the Municipal Equalization Fund. The portion of the
5 proceeds that are attributable to sales or use tax on motor
6 vehicles shall be deposited in the Highway Allocation Fund, after
7 deducting the amount of refunds made and three percent of the
8 remainder to be credited to the Municipal Equalization Fund. The
9 Tax Commissioner shall keep full and accurate records of all money
10 received and distributed under the provisions of the Local Option
11 Revenue Act. When proceeds of a tax levy are received but the
12 identity of the incorporated municipality which levied the tax is
13 unknown and is not identified within six months after receipt, the
14 amount shall be credited to the Municipal Equalization Fund.

15 Sec. 3. This act becomes operative on October 1, 2000.

16 Sec. 4. Original sections 13-324 and 77-27,144, Reissue
17 Revised Statutes of Nebraska, are repealed.